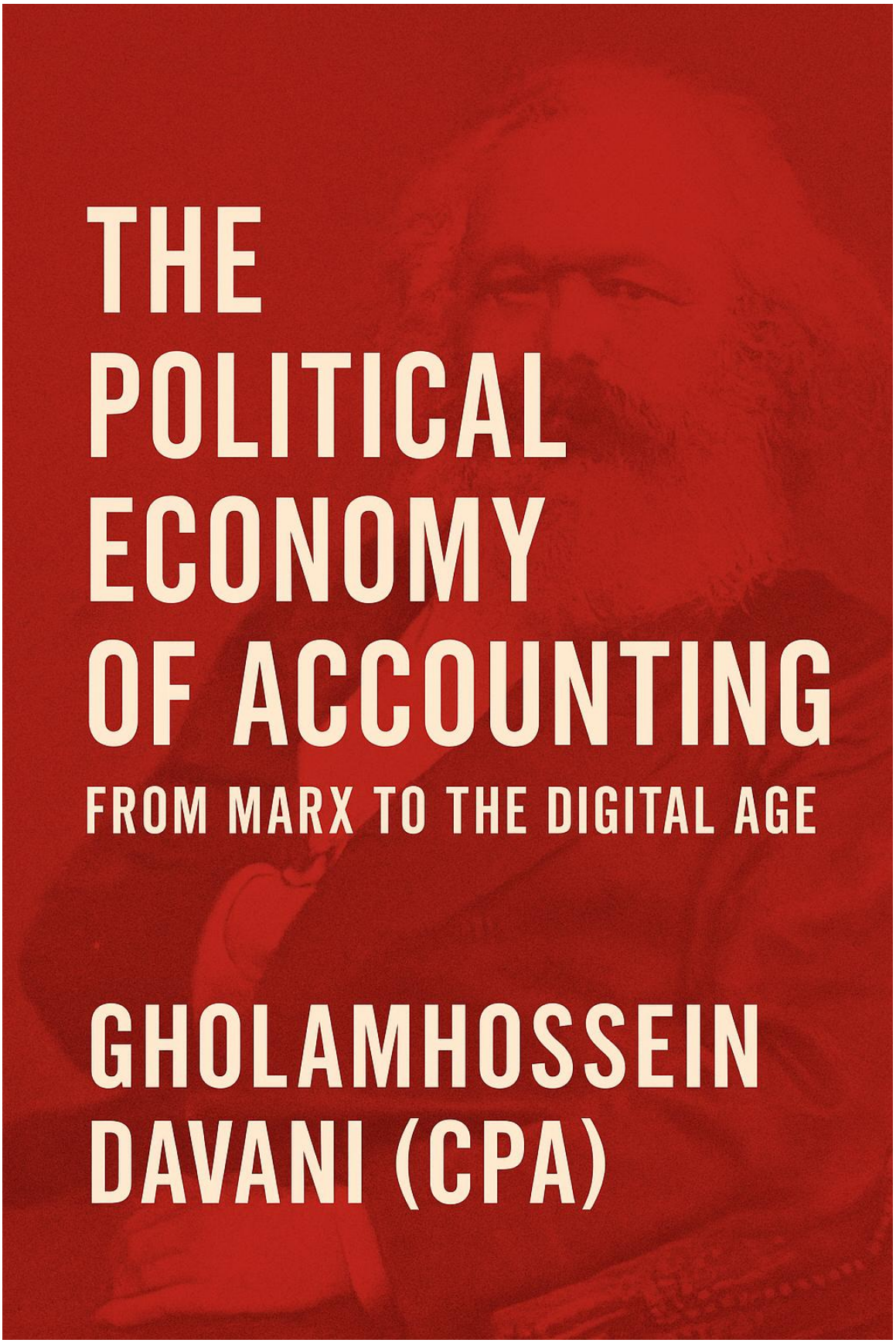
THE
POLITICAL
ECONOMY
OF ACCOUNTING
FROM MARX TO THE DIGITAL AGE
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Foreword

In an age of unprecedented technological transformation, global economic concentration, and environmental degradation, accounting has become more than a matter of numbers—it has become a matter of ethics, power, and survival. The rise of critical accounting as a field of theory and practice is a response to the realization that accounting is not a neutral language, but a deeply political practice that reflects, sustains, and sometimes resists dominant ideologies and interests.

This book aims to illuminate the intellectual and practical foundations of critical accounting. Drawing on the philosophical contributions of Karl Marx, Michel Foucault, and Jürgen Habermas, it reveals how accounting systems, far from being value-free, participate in the reproduction of class structures, institutional hierarchies, and economic inequalities. From the concept of surplus value in Marxist thought to Foucault's critique of disciplinary mechanisms and Habermas's framework of communicative rationality, critical accounting challenges practitioners and scholars alike to rethink the moral and political implications of their work.

By tracing the history of critical accounting and profiling the most influential voices—both male and female—in its global development, this work contributes to the growing recognition of accounting as a social force. It also highlights the need for greater inclusivity, transparency, and accountability within the profession.

As the world faces mounting pressures—from digital surveillance capitalism to ecological collapse—the accounting profession must ask itself: Will it continue to serve capital, or can it become a force for justice and sustainability? This book invites the reader to engage with

that question, and to consider how accounting can contribute to a more equitable and democratic world.

I hope this book serves not only as an academic resource but also as a call to conscience—especially for those working within the profession. For readers in Iran and across the Global South, where accounting often intersects with rapidly evolving governance and economic challenges, the reflections here are both timely and necessary.

knowledgment

The journey of writing this book has been shaped by many individuals, institutions, and intellectual traditions. I wish to begin by expressing my sincere gratitude to ***Professor Zabihollah Rezaee****, whose collaborative work on Accounting and Sustainability Reporting helped lay the groundwork for my thinking on ethics, governance, and sustainability in accounting.*

I am especially grateful to Mr. Hossein Abadi, my high school teacher at Razi School in Abadan, who encouraged me in writing and public speaking and helped nurture this talent in me. I also remember my late father with deep appreciation, from whom I inherited my strong memory and eloquence.

Also I am deeply indebted to my professors in Iranian Institute of Advanced Accounting(IIAA) and Industrial Management organisation (IMO), whose pioneering role in introducing critical accounting discourse to Iran.

Special thanks also go to Professor Ahmed Belkaoui, whose critical scholarship and persistent questioning of standard practices have enriched the intellectual landscape of accounting in the world.. His contributions to debates around fair social responsibilities and social accounting theory and the institutional politics of accounting provide valuable insight into the tensions within the profession.

I would also like to thank the many ***critical accounting scholars worldwide****, especially those who brought feminist, postcolonial, and environmental perspectives into the field—such as Tony Tinker, David Cooper ,Christine Cooper, Cheryl Lehman, and David Solomons. Their work expands the boundaries of what accounting can and should be.*

To my colleagues, students, and peers—thank you for the conversations that challenged me, the critiques that strengthened this work, and the encouragement that made its completion possible.

And finally, to the broader community of readers and practitioners: may this book encourage you to see accounting not just as a system of records, but as a ***site of struggle****, a* ***tool of transformation****, and a* ***mirror of society****.*

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Contents

Chapter 1: The Historical and Theoretical Evolution of Accounting ***10***

1. Accounting in Ancient Civilizations 10

Transhumanism: A Real Concept or Illusion? 12

2. Renaissance and the Birth of Capitalist Accounting 13

3. Industrial Capitalism and the Role of Accounting 13

4. Formal Definitions by Professional Bodies 13

5. Accounting as an Economic and Ideological Structure 14

7. The Rise of CSR, Sustainability, and Social Accountability 14

8. Contemporary Definitions and Debates 15

10. Conclusion: Accounting—Science or Ideology? 15

✅ ***Review Questions*** 15

References ***16***

Chapter 2: Why Accounting Theories Were Developed ***17***

1. The Concept of Theory and Its Place in Accounting 17

2. Distinctions Between Principles, Concepts, and Theories in Accounting 17

3. Types of Accounting Theories: Positive, Normative, Interpretive, and Critical 17

4. Accounting: An Organizational Necessity That Has Never Been Neutral 17

5. The Role of Theory in Standard Setting, Education, and Professional Control 18

6. Critiquing Positive Theory Through a Critical Lens 18

7. Ahmad Beikui's Perspective on Justice-Oriented Theory 18

8. Conclusion: Legitimization or Transformation? 19

✅ ***Review Questions*** 19

✅ ***Suggested Further Reading*** 19

References ***20***

Chapter 3: Accounting and the Globalization of Capital ***21***

1. Globalization of Capital: Definition, Process, and Economic Impacts 21

2. Historical Evolution of Accounting Standards: National to International 21

3. Political Pressures Behind IFRS: IMF, World Bank, and Multinationals 21

4. The Rise of IFRS: Standardizing Accounting for Global Capital 21

5. IFRS: Neutral Language or Ideological Apparatus? 22

6. IFRS vs. GAAP: A Comparative Table 22

7. Why the U.S. Has Not Fully Adopted IFRS 23

8. Rule-Based vs. Principles-Based Systems 23
9. The Case of Developing Economies and Iran 23
10. Conclusion: Transparency or Hegemony? 24
✅ *Review Questions* 24
✅ *Suggested Further Reading* 24
🗣️ *References* 24
Chapter 4: Cost Accounting, Surplus Value, and Labor Rights 25
1. Historical Role of Cost Accounting in Industry 25
2. Understanding Surplus Value: From Accounting Metric to Political Concept 25
3. Marx's Theory of Surplus Value 25
4. Hilferding's View: Finance Capital and Concentration of Surplus Value 26
5. Althusser: Ideological Apparatuses and Accounting's Role 26
6. Neo-Marxist Interpretations: From Ernest Mandel to David Harvey 26
7. Is Labor a Cost or a Contributor? 27
8. Surplus Value Reporting in Practice: Global Examples 27
9. Beyond Profit: Triple Bottom Line and Alternative Models 27
10. Conclusion: Toward a Justice-Oriented Accounting 28
✅ *Review Questions* 28
✅ *Suggested Further Reading* 29
🗣️ *References* 29
Chapter 5: Accounting, Financial Crises, and the Role of Standards in Capitalist Instability 30
1. The Link Between Capitalist Crises and Financial Accounting 30
2. From Overproduction to Financial Engineering: Derivatives as Weapons 30
3. The Role of Accounting Standards in Crisis Concealment 30
4. Cryptocurrencies and the Expansion of Financial Imagination 31
5. Comparative Table: Stock Market vs. Derivatives Market (2000–2023) 31
6. Big Four Accounting Firms and Global Capitalism 32
7. Critical Perspectives: Tinker, Cooper, and Davani 32
8. Toward Transparent, Ethical Accounting in a Post-Crisis World 32
9. Conclusion: Is Accounting an Instrument of Accountability or Obfuscation? 33
✅ *Review Questions* 33
📚 *Suggested Further Reading* 33

🧯 💬 *References* *33*
Chapter 6: Capitalist Globalization and the Standardization of Accounting *34*
1. Globalization and the Political Nature of Accounting 34
2. IFRS as a Vehicle of Financial Hegemony 34
3. Why the United States Still Resists Full IFRS Adoption 35
4. Comparative Table: IFRS vs. GAAP and Adoption Worldwide 35
5. Critical Voices on IFRS and Standardization 36
6. IFRS and the Suppression of Local Diversity 36
7. Conclusion: The Future of Accounting in a Globalized World 37
✅ *Review Questions* 37
📚 *Suggested Further Reading* 38
💬 *References* *38*
Chapter 7: Capital Appropriation Beyond Workers — Global Inequality and Billionaire Wealth *39*
1. Labor and Service Appropriation Under Global Capitalism 39
2. Piketty's Analysis: Post–WWII Inequality in the U.S. 39
3. The Billionaire Boom: 1995–2024 40
4. Implications for Social Appropriation 40
5. Role of Accounting in Consolidating This Wealth 40
6. Conclusain 41
✅ *Review Questions* 41
📚 *Suggested Further Reading* 41
💬 *References* *41*
Chapter 8: The Big Four and Global Capitalism *42*
1. Introduction: Who Are the Big Four? 42
2. Conflict of Interest: Audit or Ally? 42
3. Case Studies of Scandal and Collusion 42
4. The Big Four and Global Tax Avoidance 42
5. Facilitators of the 2008 Financial Crisis and Beyond 42
6. Standard-Setters and Power Brokers 43
7. Global Revenue Growth (1995–2024) 43
8. Global Accounting Market by Region (2000–2030 Forecast) 43
9. Audit Fees per $1 Million Revenue in Public Companies 44
10. Top Ten Global Audit Firm Revnue in 2024 45

11. Accounting Firms Worldwide 46
12. The Big Four as Instruments of Financialized Capitalism 46
✅ *Review Questions* 46
📚 *Suggested Further Reading* 46
🗣️ *References* 46
Chapter 9: Neoliberalism, Corporate Governance, and the Crisis of Accounting Legitimacy 47
1. The Rise of Neoliberalism and Its Impact on Accounting 47
2. Corporate Governance: Tool of Efficiency or Worker Discipline 48
3. CSR and ESG: Real Accountability or Greenwashing? 48
4. Scandals and the Decline of Public Trust 49
5. IFRS, Neoliberalism, and Global Standardization 49
6. International Institutions and Market-Oriented Reform 49
7. Can Accounting Regain Its Legitimacy? 50
✅ *Review Questions* 50
📚 *Suggested Further Reading* 50
🗣️ *References* 51
Chapter 10: Emerging Technologies and the Future of Accounting in Digital Capitalism 52
1. Digital Capitalism and the Transformation of Accounting 52
2. Big Data: Transparency or Surveillance? 52
3. Blockchain and Financial Reporting 52
4. Artificial Intelligence: Enhancing or Replacing Judgment? 52
5. Algorithms and the Politics of Financial Data 53
6. Platform Capitalism and the Capture of the Accounting Industry 53
7. Ethical and Legal Challenges of Algorithmic Auditing 54
8. Can Technology Serve Critical Accounting? 54
✅ *Review Questions* 52
📚 *Suggested Further Reading* 54
🗣️ *References* 55
Chapter 11: Critical Synthesis and Future Pathways in Accounting 56
1. Can Accounting Ever Be Neutral? A Review of Theoretical Critiques 56
2. Global Capitalism and the Fate of National Accounting 56
3. Rethinking Accounting Education and its Disconnection from Social Issues 56

4. Empowering Women, Labor, and Minorities in the Profession 56
5. Accounting for Climate, Social, and Intergenerational Justice 57
6. Creating Ethical and Transparent Standards 57
7. The Future: From Instruments of Control to Tools of Emancipation 57
✅ *Review Questions* 57
📚 *Suggested Further Reading* 58
💬 *References* 58
Chapter 12- The History of Critical Accounting 59
1. Definition of Critical Accounting 59
2. Features and Characteristics of Critical Accounting 63
3. The Role of "Subject" and "Object" in Critical Accounting 63
4. The Influence of Foucault and Habermas 64
5. Origins and Emergence of Critical Accounting 64
6. Key Theorists (Male and Female) 65
7. Marxist Influences 65
8. Global Dimensions of Critical Accounting 65
9. Critical Accounting in Iran 65
10. Conclusion 66
✅ *Review Questions* 66
📚 *Suggested Further Reading* 66
💬 *References* 67
*Chapter 1*3The New Theory of SocialAccounting in the content og Globalisation 59
1. Introduction 69
2. Participatory Economics and Surplus Value 70
3. Theoretical Contributions from Critical Accounting Scholars 70
4.Purpose Framework for New Theory of Social Accounting in the Context of Globalization 72
5. Social Accounting and Participatory Economics 73
6. Surplus Value and Ownership of Value 74
7. Real-World Application of Social Accounting 74
8. Participatory Profit Allocation Model 75
9. Conclusion: A New Economic Order 76
✅ *Review Questions* 76
💬 *Suggested Further Reading* 77